

AGENDA ITEM 4
AUDIT RESOLUTION STATUS - PUBLIC AGENCY REVIEWS
(PRIOR YEAR REPORTS WITH CURRENT YEAR UPDATES)
AS OF JUNE 30, 2008

Name of Agency (Report Issue Date)	Description of Finding	Status
City of Oxnard (November 24, 2004) Employer Code 0315	1. Excluded employees enrolled into membership: <ul style="list-style-type: none"> • Temporary employees incorrectly enrolled into membership without meeting membership eligibility 	1. COMPLETE. Employer in compliance. Enrollment of employees was appropriate.
Los Angeles County Sanitation District #2 (December 14, 2004) Employer Code 0124	1. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Independent contractors 	1. COMPLETE. Employees were correctly classified as independent contractors.
City of Sacramento (January 31, 2005) Employer Code 1121	1. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Temporary/part-time employees • Independent contractor 	1. COMPLETE. Employer in compliance. Employee was excluded from CalPERS.
City of Bell Gardens (February 25, 2005) Employer Code 0838	1. Eligible employees not properly enrolled: <ul style="list-style-type: none"> • Part-time/temporary employees 	1. COMPLETE. Employees were brought into membership and payroll was reported.
Los Angeles to Pasadena Metro Blue Line (March 31, 2005) Employer Code 1784	1. Employee incorrectly classified: <ul style="list-style-type: none"> • Independent contractor 	1. COMPLETE. Employee was correctly classified as independent contractor.
Los Osos Community Services District (August 12, 2005) Employer Code 1759	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms were not reported • Fair Labor Standard Act premium pay was not reported 	1. IN PROGRESS. Employer Services visited Employer and continues to work with them to resolve outstanding findings.

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Los Osos Community Services District (August 12, 2005) Employer Code 1759 (continued)	2. Eligible employees not properly enrolled: <ul style="list-style-type: none"> • Employee worked more than 1,000 hours in a fiscal year and was not enrolled • Employee with prior membership was not enrolled and earnings were not reported 	2. COMPLETE. Employees were brought into membership and payroll was reported.
City of South El Monte (November 18, 2005) Employer Code 0627	1. Publicly available salary schedule not available: <ul style="list-style-type: none"> • The City did not have a publicly available salary schedule for the Executive Management Team 2. Payrate reporting error: <ul style="list-style-type: none"> • An employee was paid above an approved salary range 3. Employee misclassified as an independent contractor: <ul style="list-style-type: none"> • Earnings should have been reported 	1. IN PROGRESS. Employer compliance in progress and under review. Site visit is scheduled for this quarter. 2. IN PROGRESS. Employer compliance is in progress. <ul style="list-style-type: none"> • Employer Services continues to correspond with the Employer. Site visit is scheduled for this quarter. 3. COMPLETE. Employee was correctly classified as an independent contractor.
Bay Area Rapid Transit District (December 23, 2005) Employer Code 0393	1. Eligible employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees who worked more than 1,000 hours were not enrolled timely 2. Misclassified retirees as independent contractors: <ul style="list-style-type: none"> • Hours should have been monitored. 	1. COMPLETE. Employer in compliance. Employees being enrolled into membership. 2. COMPLETE. Employer in compliance. Employer Services came to resolution with Employer.

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Bay Area Rapid Transit District (December 23, 2005) Employer Code 0393 (continued)	3. Retired annuitants not reinstated: <ul style="list-style-type: none"> Retired annuitants, misclassified as independent contractors, worked more than 960 hours in a calendar year and were not reinstated. 	3. IN PROGRESS. Benefit Services has had several contacts with the Employer; however, a resolution has not yet been reached. Benefit Services contacted the employer again on July 25, 2008 to determine if retirees are working or not.
City of Oakland (December 16, 2005) Employer Code 0828	1. Eligible employees not properly enrolled: <ul style="list-style-type: none"> Temporary/part-time employees who worked more than 1,000 hours were not either not enrolled or not enrolled timely Temporary/part-time employees with prior membership were not enrolled when hired Temporary/part-time employees were not enrolled timely 	1. COMPLETE. Employer in compliance. Employees were excluded from CalPERS.
City of Orange (February 28, 2006) Employer Code 0379	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Senior officer pay should not have been reported The value of Employer Paid Member Contributions was not reported 2. Eligible employees not properly enrolled: <ul style="list-style-type: none"> Temporary/part-time employees who worked more than 1,000 hours were not enrolled Temporary/part-time employees who worked more than 1,000 hours were not enrolled timely Temporary/part-time employees with prior membership were not enrolled when hired 	1. IN PROGRESS. Employer has provided an action plan that Employer Services is currently monitoring and documenting progress of adjustments. 2. COMPLETE. Employees who need back payroll if they return to active service were flagged on CalPERS COMET database.

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California Firefighter's Joint Apprenticeship Committee (April 28, 2006) Employer Code 1456	1. Payrate reporting errors: <ul style="list-style-type: none"> Employees reported payrate exceeded the approved salary range 	1. COMPLETE. Salary schedule has been corrected.
County of Butte (June 29, 2006) Employer Code 0058	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Immediate Response/Emergency Response pay should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> Special compensation was included in base payrates and earnings 	1. IN PROGRESS. Employer Services is in the process of obtaining additional information from Employer regarding their status of completing adjustments to bring them into compliance. If additional assistance is needed a site visit will be scheduled during the month of August. 2. IN PROGRESS. Employer Services is in the process of obtaining additional information from Employer regarding their status of completing adjustments to bring them into compliance. If additional assistance is needed a site visit will be scheduled during the month of August.
Gorman Elementary School District (June 29, 2006) Employer Code 0245-400/401	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Hourly paid employees' compensation for hours worked above 176 in a month were not reported 	1. IN PROGRESS. Employer Services continues to work with Employer to resolve outstanding issue. Site visit completed on June 25, 2008.
California State University, Sacramento (June 30, 2006) Employer Code 5644	1. Employees not properly enrolled: <ul style="list-style-type: none"> Temporary employees worked more than 1,000 hours in a fiscal year and were not enrolled Temporary/part-time employee with prior membership was not enrolled 	1. COMPLETE. Employees were properly excluded from membership.

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California State University, Sacramento (June 30, 2006) Employer Code 5644 (continued)	2. Employee misclassified as an independent contractor: <ul style="list-style-type: none"> Earnings should have been reported 3. Compensation reported incorrectly: <ul style="list-style-type: none"> Department Chair stipend should not have been reported 	2. COMPLETE. Employee was brought into membership and payroll was reported. 3. COMPLETE. Employer Services has determined Department Chair stipend is reportable compensation.
California State University, Fullerton (June 30, 2006) Employer Code 5773	1. Employees not properly enrolled: <ul style="list-style-type: none"> Temporary/part-time employees who worked more than 1,000 hours were not enrolled Temporary/part-time employees who worked more than 1,000 hours were not enrolled timely Faculty temporary/part-time employee was not enrolled timely 2. Payrate reporting errors: <ul style="list-style-type: none"> Employees reported payrate and earnings exceeded an approved salary range 3. Compensation reported incorrectly: <ul style="list-style-type: none"> Department Chair stipend should not have been reported Bonus paid during final compensation period should not have been reported 	1. COMPLETE. Enrollment dates corrected and payroll was reported. 2. COMPLETE. Employer has made corrections. 3. COMPLETE. Employer Services has determined Department Chair stipend is reportable compensation. Bonus was not used in member's retirement calculation and Employer no longer reports the bonus.

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California State University, Stanislaus (June 30, 2006) Employer Code 5779	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Department Chair stipend should not have been reported 	1. COMPLETE. Employer Services has determined Department Chair stipend is reportable compensation.
Sequoia Union High School District (August 28, 2006) Employer Code 0205-034	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Professional Growth Pay (Educational Pay) was not available to all in a group or class and should not have been reported • The values of uniforms and uniform maintenance were not reported 	1. IN PROGRESS. Employer compliance in progress. Site visit will be scheduled.
Barsdale Cemetery District (August 30, 2006) Employer Code 0959	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Compensation was not reported for a part-time employee 	1. COMPLETE. Payroll reported for part-time employee.
BETA Healthcare Group Risk Management Authority (September 18, 2006) Employer Code 1881	1. Publicly available salary schedule not available: <ul style="list-style-type: none"> • The Authority did not have a publicly available salary schedule for employees payrates and special compensation 	1. COMPLETE. Salary scheduled received.
City of Lynwood (November 8, 2006) Employer Code 0125	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Project coordinator pay, designated acting pay, car allowance, telephone and internet fees, deferred compensation payments, and additional assignment pay to elected officials should not have been reported 	1. COMPLETE. Employer has made corrections.

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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Napa (January 10, 2007) Employer Code 0307	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Special compensation was incorrectly reported Holiday pay was not reported Safety boot allowance should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> Lump sum payments were incorrectly reported 3. Employees not properly enrolled: <ul style="list-style-type: none"> Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled Temporary/part-time employee with prior membership was not enrolled 	1. IN PROGRESS. Employer compliance in progress. Employer Services is working with Employer to manually report issues identified in findings. If additional assistance is needed a site visit will be scheduled during the month of August. 2. COMPLETE. Employer unable to comply due to system issues. Problem will be resolved with PSR. 3. IN PROGRESS. Employer compliance in progress.
23 rd District Agricultural Association (January 18, 2007) Employer Code 5023	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Part-time employee's earnings were not reported 	1. COMPLETE. Employee was brought into membership and payroll was reported.
City of Burbank (January 19, 2007) Employer Code 0095	1. Payroll reporting errors: <ul style="list-style-type: none"> Special compensation was included in base payrates and regular earnings Lump sum payments were incorrectly reported 	1. COMPLETE. Employer in compliance <ul style="list-style-type: none"> COMPLETE. Employer corrected reporting of special compensation in base pay and earnings. COMPLETE. Employer unable to comply due to system issues. Problem will be resolved with PSR.

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City of Pacifica (January 24, 2007) Employer Code 0396	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Management incentive pay should not have been reported • Car allowance added to salary should not have been reported • Administrative leave added to salary should not have been reported 	1. COMPLETE. Employer corrected language for the management incentive pay. Employer corrected final compensation regarding car allowance and administrative leave.
County of Monterey (February 15, 2007) Employer Code 0165	1. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled 2. Retired annuitants not reinstated: <ul style="list-style-type: none"> • Annuitants worked more than the allowable time base and were not reinstated • Annuitant did not receive proper authorization to return to work after an industrial disability retirement 	1. COMPLETE. Employer in compliance. Employer has complied with Employer Services' directions. 2. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • COMPLETE. One annuitant reinstated with another employer on November 16, 2007, another terminated employment December 2005. One retiree continues to work as a retired annuitant under the 960-hour threshold as Benefit Services' policy is to not retroactively reinstate retirees who are no longer in violation of the PERL. • IN PROGRESS. Benefit Services is currently reviewing required information for a determination.
City of Hawthorne (March 8, 2007) Employer Code 0177	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms were not reported • Holiday pay should not have been reported for a miscellaneous employee 	1. COMPLETE. Employer has made corrections.

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City of Hawthorne (March 8, 2007) Employer Code 0177 (continued)	2. Contributions incorrectly reported: <ul style="list-style-type: none"> The Member contributions were incorrectly reported as taxed deferred 3. Payrate reporting errors: <ul style="list-style-type: none"> Incorrect payrate and earnings reported 4. Independent contractors misclassified: <ul style="list-style-type: none"> Employees were misclassified as independent contractors and not enrolled into membership 	2. COMPLETE. Employer has made corrections. 3. IN PROGRESS. Employer compliance in progress. 4. COMPLETE. Employer in compliance. Separated employees will not be enrolled.
City of Menlo Park (March 19, 2007) Employer Code 0213	1. Compensation reported incorrectly: <ul style="list-style-type: none"> The value of uniforms were not reported 	1. COMPLETE. Employer is currently reporting the value of uniforms.
City of Santa Rosa (March 22, 2007) Employer Code 0387	1. Compensation reported incorrectly: <ul style="list-style-type: none"> The value of uniform maintenance was not reported 2. Payroll reporting errors: <ul style="list-style-type: none"> Holiday pay reported as a lump sum and not for the periods earned Special compensation was included in base payrate and regular earnings 	1. IN PROGRESS. Employer compliance in progress. Employer to provide documentation to Employer Services regarding the uniform maintenance allowance within thirty days. 2. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> COMPLETE. (Lump sum) Employer unable to comply due to system issues. Problem will be resolved with PSR. IN PROGRESS. Employer compliance in progress. Employer Services is working with Employer to separate both the payrate and earnings from special compensation and report on separate payroll lines.

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Name of Agency (Report Issue Date)	Description of Finding	Status
Tri-Counties Association for the Developmentally Disabled (March 29, 2007) Employer Code 1673	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Performance incentive incorrectly reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Retroactive salary adjustment was incorrectly reported • Lump sum payments were incorrectly reported 3. Payrate reporting error: <ul style="list-style-type: none"> • Incorrect payrate reported 4. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled 	1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer reviewed retirees and corrected retroactive salary adjustment reporting. Employer is currently reporting lump sum payments as earned. 3. IN PROGRESS. Employer Services is working with Employer to resolve outstanding issues. 4. COMPLETE. Employees were brought into membership and payroll was reported.
County of Santa Cruz (March 30, 2007) Employer Code 0138	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Tool allowance should not have been reported 	1. IN PROGRESS. Employer compliance in progress.
City of Union City (April 6, 2007) Employer Code 0729	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms and uniform maintenance were not reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported 	1. IN PROGRESS. Employer Services continues to work with Employer to resolve outstanding issues. Site visit completed on March 6, 2008. 2. COMPLETE. Employer corrected reporting.

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Town of Mammoth Lakes (April 9, 2007) Employer Code 1380	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • In lieu pay should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported 	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer Services is working with Employer to resolve lump sum issue.
County of Yolo (April 16, 2007) Employer Code 0416	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms was not reported • Holiday pay was not reported • Court reporter transcript pay should not have been reported 	1. IN PROGRESS. Employer compliance in progress. Employer Services continues to work with Employer to resolve outstanding issues.
Borrego Springs Fire Protection District (April 20, 2007) Employer Code 0798	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniform allowance and the value of uniforms were not reported • Holiday pay was not reported • Temporary disability benefits were incorrectly reported 2. Payroll information not submitted timely: <ul style="list-style-type: none"> • Payroll reports were submitted late • Retirement contributions were remitted late 	1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer is currently reporting timely.

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City of Lakewood (April 20, 2007) Employer Code 0336	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms and uniform maintenance were not reported • The reported value of Employer Paid Member Contributions was overstated • Incorrectly reported non-reportable compensation in regular earnings and base payrate that was not reportable 	1. COMPLETE. Employer has made corrections.
South Placer Fire District (May 16, 2007) Employer Code 1077	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Holiday pay was not reported • Fair Labor Standard Act premium pay was not reported • Duty pay should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Retroactive salary adjustments were incorrectly reported • Special compensation was included in base payrate and regular earnings 	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • COMPLETE. Employer is currently reporting correctly. No adjustments required (retroactive salary adjustment). • IN PROGRESS. Employer Services is working with Employer to resolve outstanding issues.
City of Gridley (May 20, 2007) Employer Code 0101	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Assignment pay should not have been reported • The value of Employer Paid Member Contributions was not reported 	1. IN PROGRESS. Employer compliance in progress. Employer Services continues to work with Employer to resolve outstanding issues.

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Humboldt State University (May 21, 2007) Employer Code 5638	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Department Chair Stipend should not have been reported 	1. COMPLETE. Employer Services has determined Department Chair stipend is reportable compensation.
California State University San Marcos (May 21, 2007) Employer Code 5076	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Department Chair Stipend should not have been reported 2. Payroll reporting error: <ul style="list-style-type: none"> Lump sum payments were incorrectly reported 	1. COMPLETE. Employer Services has determined Department Chair stipend is reportable compensation. 2. IN PROGRESS. Employer Services is working with Chancellor's Office to resolve outstanding issue.
Santa Cruz County Law Library (May 24, 2007) Employer Code 1223	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Health benefit premiums and additional earnings listed in a court library service contract should not have reported The value of Employer Paid Member Contributions should not have been not reported as Library did not have a labor agreement which provided for the reporting 	1. IN PROGRESS. Employer Services is working with Employer to resolve outstanding issues.
City of Clovis (June 8, 2007) Employer Code 0647	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Council members meeting pay should not have been reported 2. Payroll reporting error: <ul style="list-style-type: none"> Lump sum payments were incorrectly reported 	1. IN PROGRESS. Employer compliance in progress. Employer will provide documentation to Employer Services within thirty days. 2. COMPLETE. Employer unable to comply due to system issues. Problem will be resolved with PSR.

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City of Clovis (June 8, 2007) Employer Code 0647 (continued)	3. Payrate reporting error: <ul style="list-style-type: none"> Publicly available documentation did not support an employee's payrate 4. Employees not properly enrolled: <ul style="list-style-type: none"> Temporary/part-time employees were mistakenly enrolled into membership Temporary/part-time employee worked more than 1,000 hours and was not enrolled Temporary/part-time employees who were members with part-time employment through a different agency were not enrolled 5. Disability retirees not approved for employment: <ul style="list-style-type: none"> Authorization for re-employment was not obtained for industrial disability retirees 	3. IN PROGRESS. Employer compliance in progress. Employer will provide documentation to Employer Services within thirty days. 4. IN PROGRESS. Employer compliance in progress. 5. IN PROGRESS. Employer compliance in progress. Benefit Services is currently reviewing response letters for one retiree for a determination and is in the review process for the other retiree.
California State University Long Beach (June 11, 2007) Employer Code 5640	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Department Chair Stipend should not have been reported 	1. COMPLETE. Employer Services has determined Department Chair stipend is reportable compensation.
Ross Valley Fire Service (June 11, 2007) Employer Code 1321	1. Payrate reporting error: <ul style="list-style-type: none"> Incorrect payrate reported 	1. IN PROGRESS. Employer compliance in progress.

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City of Anaheim (June 11, 2007) Employer Code 0303	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of employer provided uniforms was not reported • The reported value of EPMC was not calculated on special compensation for eligible employees 	1. IN PROGRESS. Employer compliance in progress. Employer Services continues to work with Employer to resolve outstanding issues.
City of Anaheim (June 11, 2007) Employer Code 0303 (continued)	2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported • Special compensation was included in base payrate and regular earnings 3. Employees not properly enrolled: <ul style="list-style-type: none"> • Employees excluded by contract should not have been enrolled • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee with prior membership was not enrolled 4. Member misclassified: <ul style="list-style-type: none"> • Miscellaneous employee incorrectly classified as a safety member 	2. IN PROGRESS. Employer Services is working with Employer to resolve outstanding issues. 3. COMPLETE. Employees were brought into membership and payroll was reported. Employees excluded per contract were removed from membership and payroll was backed out. 4. COMPLETE. Payroll was backed out and COMET was corrected.

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City of Hermosa Beach (June 11, 2007) Employer Code 0320	1. Compensation reported incorrectly: <ul style="list-style-type: none"> FLSA premium pay was incorrectly calculated and reported 2. Employees not properly enrolled: <ul style="list-style-type: none"> Temporary/part-time employees worked more than 1,000 hours and were not enrolled 	1. COMPLETE. Employer has made corrections. 2. COMPLETE. Employer submitted enrollment and payroll documents.
California Department of Forestry and Fire Protection (June 12, 2007) Employer Code 5697/5898	1. Employees not properly enrolled: <ul style="list-style-type: none"> Temporary/part-time employees worked more than 1,000 hours and were not enrolled Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely Employees with prior membership were not enrolled 	1. COMPLETE. Employees were brought into membership.
Half Moon Bay Fire Protection District (June 21, 2007) Employer Code 0550	1. Payrate reporting error: <ul style="list-style-type: none"> Publicly available documentation did not support employees payrates 	1. IN PROGRESS. Employer compliance in progress.
City of Mt. Shasta (June 21, 2007) Employer Code 0846	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Uniform allowance was not reported Holiday pay was not reported 2. Payroll reporting error: <ul style="list-style-type: none"> Special compensation was included in base payrate and regular earnings 3. Payrate reporting error: <ul style="list-style-type: none"> Employee's payrate was not listed in a publicly available document 	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer Services is working with Employer to resolve outstanding issue. 3. IN PROGRESS. Employer compliance in progress

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Town of Los Gatos (June 25, 2007) Employer Code 0870	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Longevity pay should not have been reported • The value of employer provided uniforms was not reported 	1. IN PROGRESS. Employer compliance in progress.
Consumnes Community Services District (June 25, 2007) Employer Code 1397	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Day Shift Incentive should not have been reported • The value of employer provided uniforms was not reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported 3. Payrate reporting error: <ul style="list-style-type: none"> • Publicly available documentation did not support employees payrates 4. Payroll information not submitted timely: <ul style="list-style-type: none"> • Retirement contributions were remitted late 	1. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • COMPLETE. The Employer is actually reporting Fire Staff Premium which is reportable to CalPERS, but was incorrectly identified as Day Shift Incentive Pay. • IN PROGRESS. Employer is currently working on reporting the value of uniforms for employees. 2. COMPLETE. Employer unable to comply due to system issues. Problem will be resolved with PSR. 3. COMPLETE. Employer reporting to salary schedule. 4. IN PROGRESS. Employer Services is working with Employer to resolve issue.

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Name of Agency (Report Issue Date)	Description of Finding	Status
<p>Consumnes Community Services District (June 25, 2007) Employer Code 1397</p> <p>(continued)</p>	<p>5. Employees not properly enrolled:</p> <ul style="list-style-type: none"> • Temporary/part-time employee was enrolled prior to meeting eligibility requirements • Temporary/part-time employee was not enrolled timely • Temporary/part-time employees were enrolled without meeting eligibility requirements <p>6. Employee misclassified as an independent contractor:</p> <ul style="list-style-type: none"> • Earnings should have been reported 	<p>5. IN PROGRESS. Employer compliance in progress.</p> <p>6. COMPLETE. Employee was brought into membership and payroll was reported.</p>
<p>City of El Cajon (June 25, 2007) Employer Code 0392</p>	<p>1. Compensation reported incorrectly:</p> <ul style="list-style-type: none"> • The value of employer provided uniforms was not reported • Tool and boot allowances should not have been reported • Member's education pay should not have been reported <p>2. Payroll reporting errors:</p> <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported • Special compensation was included in base payrate and regular earnings 	<p>1. IN PROGRESS. Employer compliance in progress. Employer will provide documentation to Employer Services within thirty days.</p> <p>2. IN PROGRESS. Employer compliance in progress.</p> <ul style="list-style-type: none"> • IN PROGRESS. Employer working to correct payroll system. • COMPLETE (Lump sum). Employer unable to comply due to system issues. Problem will be resolved with PSR.

AGENDA ITEM 4
AUDIT RESOLUTION STATUS - PUBLIC AGENCY REVIEWS
(PRIOR YEAR REPORTS WITH CURRENT YEAR UPDATES)
AS OF JUNE 30, 2008

Name of Agency (Report Issue Date)	Description of Finding	Status
Palos Verdes Library District (June 27, 2007) Employer Code 0918	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of employer provided uniforms was not reported • Shift differential was not reported 	1. COMPLETE. Value of uniforms and shift differential are now being reported.
City of Colusa (June 29, 2007) Employer Code 0601	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • FLSA premium pay was over-reported 	1. IN PROGRESS. Employer Services has requested written confirmation that the compensation reporting items have been corrected.
City of San Gabriel (June 29, 2007) Employer Code 0192	1. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported • Reported incorrect work schedule codes 	1. COMPLETE. Employer corrected reporting.